Amendments to the Drawings:

The drawing sheet attached in connection with the above-identified application containing Figures 4 and 5 is being presented as a new formal drawing sheet to be substituted for the previously submitted drawing sheet. The drawing Figure 4 has been amended.

Appended to this amendment is an annotated copy of the previous drawing sheet which has been marked to show changes presented in the replacement sheet of the drawing.

The specific changes which have been made to Figure 4 is to change the position indicated by reference numeral 31.

REMARKS

Applicant respectfully requests reconsideration of the present application in view of the foregoing amendments and in view of the reasons that follow.

The specification has been amended on pages 8-10.

Claim 1 has been cancelled.

This amendment adds, changes and/or deletes claims in this application. A detailed listing of all claims that are, or were, in the application, irrespective of whether the claim(s) remain under examination in the application, is presented, with an appropriate defined status identifier.

After amending the claims as set forth above, claims 2-17 are now pending in this application.

Drawing Objections

The drawings are objected to for not showing every feature of claim 9 and because reference characters "17" and "31" have both been used to designate the pivot in Figure 4. The drawings have been amended to overcome these objections. Withdrawal of these objections is respectfully requested.

Objections to the Specification

The specification is objected to for containing informalities. The specification has been amended to overcome the objection to the specification on page 10, lines 8 and 18, and page 10, line 24. The specification has also been amended to provide antecedent basis for claim 15.

Applicant respectfully traverses the objection to the specification on page 10, lines 20-22. This portion of the specification is Applicant's incorporation by reference of the foreign priority application. Applicant is permitted to make such an incorporation by reference of the foreign priority application. See M.P.E.P. § 201.13, part G.

Withdrawal of these objections is respectfully requested.

Claim Objections

Claims 1-17 are objected to for containing informalities. The claims have been amended to overcome these objections. Withdrawal of these objections is respectfully requested.

Rejection under 35 U.S.C. § 102

Claim 1 is rejected under 35 U.S.C. § 102(e) as being anticipated by U.S. Patent No. 6,726,248. Claim 1 has been cancelled. Withdrawal of this rejection is respectfully requested.

Allowable Subject Matter

Applicant wishes to thank the Office for indicating that claims 2-17 contain allowable subject matter. Claims 2 and 4 have been amended to place them in independent form.

Applicant believes that the present application is now in condition for allowance. Favorable reconsideration of the application as amended is respectfully requested.

The Examiner is invited to contact the undersigned by telephone if it is felt that a telephone interview would advance the prosecution of the present application.

The Commissioner is hereby authorized to charge any additional fees which may be required regarding this application under 37 C.F.R. §§ 1.16-1.17, or credit any overpayment, to Deposit Account No. 19-0741. Should no proper payment be enclosed herewith, as by a check or credit card payment form being in the wrong amount, unsigned, post-dated, otherwise improper or informal or even entirely missing, the Commissioner is authorized to charge the unpaid amount to Deposit Account No. 19-0741. If any extensions of time are needed for timely acceptance of papers submitted herewith, Applicants hereby petition for such extension under 37 C.F.R. §1.136 and authorizes payment of any such extensions fees to Deposit Account No. 19-0741.

Respectfully submitted,

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ANNOTATED SHEET TO SHOW CHANGES MADE Title: IMPACT ABSORBING STRUCTURE FOR VEHICLE STEERING SYSTEMS Inventor(s): Mitsuji YAMAMURA Appl. No.: 10/733,249

FIG.4

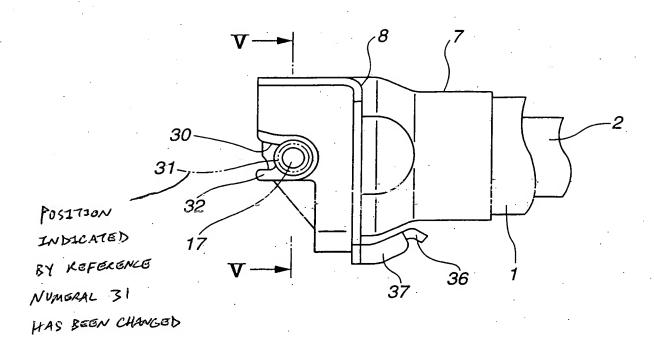


FIG.5

